

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§6–104.

(a) The boxing and wrestling tax rate is:

(1) except as provided in subsection (b) of this section, for charges to view a telecast of a boxing or wrestling contest, 10% of the gross receipts;

(2) except as provided in item (3) of this subsection, for charges for admission to a boxing or wrestling contest, the greater of:

(i) 10% of the gross receipts; or

(ii) \$200; and

(3) for charges for admission to a boxing or wrestling contest, 5% of the gross receipts if the contest is conducted by:

(i) the Maryland National Guard; or

(ii) in Allegany County, a post of the Veterans of Foreign Wars or the American Legion.

(b) For charges to view a telecast of a boxing or wrestling contest, if gross receipts subject to the boxing and wrestling tax are also subject to the sales and use tax, the boxing and wrestling tax rate shall be set so the total tax rate does not exceed 10% of the gross receipts.

[\[Previous\]](#)[\[Next\]](#)